

To :Judge Christopher A. Boyko, United States Judge, District Court For The
Northern District of Ohio
From :Michael Allamby, Pro Se Plaintiff
Subj. :Re: Dismissal of Case No. 1 :09 CV 1113
Date :August 11, 2009

2009 AUG 12 PM 2:47
U.S. DISTRICT COURT
CLEVELAND

Honorable Christopher A. Boyko,

I am requesting that you reconsider your dismissal of the complaint for the following reasons:


In your MEMORANDUM OF OPINION AND ORDER you address the above filed action as:

a. filed on March 9, 2006.

I filed my complaint on May 13, 2009, a difference of three years, two months and four days.

b. filed against "the Internal Revenue Service (I.R.S.), Department of the Treasury, Kansas City, Missouri.

My complaint was addressed to unspecified entities who address


themselves as  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999-. They are two or more entities that claim to be located in Kansas City, Missouri.

In my February 28, 2009 response to their February 16, 2009 unsubstantiated charge against me, the two or more of them were asked to reveal their true identity. The questions stated read:


1. Who are the two or more of you?
2. Who are the entities with whom I engaged in a tax liability understatement?


Please list their names, if any.


3. On what substantiated grounds did the two or more of you establish your charge?

4. If I am indebted to  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999-, please make known the grounds on which such an indebtedness is based.


5. Are you a collection agency, a creditor agency, or someone posing as a legal entity?

c. This information was mailed to  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999- on
February 28, 2009. I requested a response within thirty (30) days. None was
forthcoming.

d. I raised no question regarding an unpaid account. In a notice from the
emblematic entity dated 03-23-2009,  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999- informed me
that I not only had an “unpaid account,” but that I also had an “unpaid balance” on the
“unpaid account.” In my complaint cited as CASE NO. CV 1113, I made mention of the
ludicrous and impossible construction. I was not seeking an answer to the impossible. In
other words, I cannot conceive of an “unpaid account” on which an “unpaid balance” is
due. I can readily conceive of an “account” on which there remains an “unpaid balance,”

but the  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999- construction makes absolutely no sense, as
does their unfounded charge amounting to thirty-four thousand dollars (\$34,000).

e. In the second paragraph of point 3 further clarification of what is stated would
have been addressed if the emblematic entity chose to join in the action. The emblematic
entity informed the plaintiff that the plaintiff:

owes  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999- penalties amounting to tens of
thousands of dollars. They, thereafter, notified plaintiff that

*“if you want us to remove or reduce any of the penalties charged, you
have until March 18, 2009 to pay 15% on the penalty and file a claim for
a refund on a Form 6118.”*

They clearly state the procedure they established and the form on which a claim is to be
presented to them. The claim has nothing to do with what I filed in the federal district
court. According to the emblematic entity, the claim filed with the federal district court
is allowed in this manner:

“If we deny your claim, ...”

No mention is made of the court, district court, or federal district court denying a claim filed with any one of them. The clear statement makes known that the claim is filed with the emblematic entity; who further states:

"...you may file a suit in the United States District Court within 30 days after the date we denied your claim...."

Your honor, it appears quite evident that I either erroneously assumed that a joining of action in the court would allow these issues to be further elaborated upon, or the failure of response by the defendant, the emblematic entity, having enormous powers, including the power of a tribunal, and addressing itself as



would result in a judgment for the plaintiff.

f. In complaint 6. I specifically stated what I am pursuing in the United States District Court for the Northern District of Ohio. (Please see (b) above under my list

included in my February 28th response to



request any information from the Clerk of Court; any trial attorney; your honor, the

judge; nor from any other source other than




I expected to receive a response from the emblematic entity within the time granted to them from Rule 12 of the Federal Rules of Civil Procedure. Apparently, your honor felt the need to address his own perception and dismiss my case without full knowledge of every issue that was to be addressed when the action was joined, thus circumventing the repercussions that would consequently follow.

g. I have made virtually every effort to find out who and what is or are the emblematic entity


The IRS logo consists of a circular seal on the left and the text "IRS Department of the Treasury Internal Revenue Service KANSAS CITY, MO 64999-" on the right.


Granted, many well-meaning individuals have told me that they are a government agency, and to deal with them is to deal with the United States of America. However, I have received information from the:

1. Department of the Treasury,
2. supreme courts of the United States,
3. United States Postal Service,
4. Social Security Administration, and
5.  **IRS** Department of the Treasury
Internal Revenue Service
6. Legal tomes, including law reviews

that what we erroneously believe to be a government agency is nothing of the sort.

I believe your honor is an honorable individual, and is well meaning in referring to the emblematic entity as a government agency. Nevertheless, the complaint was addressed to that entity, and the essence of the claim was for that entity to reveal who or what it is or they are. I did not ask your honor for his opinion as who or what he

considers them to be. I wanted a simple answer from  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999-.

Your honor apparently misread or misunderstood the essence of the complaint, that matter has not been addressed by  **IRS** Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999-, your honor, nor by the court.

Your honor, based on the information provided herein, I ask you to reconsider your decision to dismiss my complaint. I ask this in good faith founded upon the integrity of the court and the illustrious individuals who serve honorably and seek to adhere to both oaths they take upon entering the office of Justices in the Judicial Branch of the government of the United States.

Sincerely,

Michael Allamby

Michael Allamby
Signature of Pro Se Attorney

BE IT KNOWN, that on this _____ day of _____, in the year of our
Lord _____, before me, a Notary Public, in and for the said _____ County,
_____ State, personally appeared the above named person, and executed
the foregoing document, and acknowledged the same to be a free Act and Deed.

[Signature] Notary Public

AUG 17 2009

My Commission expires _____



AKRAM RABAH
Notary Public, State of Ohio
My Commission Expires Feb. 13, 2012